



State of Wisconsin
2005 - 2006 LEGISLATURE

TODAY
PLS

LRB-1886/2

JK:lmk/jf

RM not R

DOA:.....Ziegler - Increase in the school levy tax property tax credit

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-31-05

Do NOT Gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

set

PROPERTY TAXATION

This draft increases the total amount of the school levy property tax credits, beginning in 2007, by \$150,000,000, from \$469,305,000 to \$619,305,000.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 16.518 (title) of the statutes is amended to read:

3 16.518 (title) **Transfers to the budget stabilization fund and the cash**
4 **building projects fund.**

5 SECTION 2. 16.518 (3) (b) 3. of the statutes is created to read:

6 16.518 (3) (b) 3. ~~Beginning~~ in the 2006-07 fiscal year, the secretary shall reduce
7 any amount transferred to the budget stabilization fund under par. (a) by an amount

2007,
1 necessary to ensure that the distribution on June 15 under s. 79.10 (7m) (a) 1. b. is
2 made. ✓

3 SECTION 3. 79.10 (2) of the statutes is amended to read:

4 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
5 preceding the ~~distribution~~ distributions under sub. (7m) (a), the department of
6 revenue shall notify the clerk of each town, village and city of the estimated fair
7 market value, as determined under sub. (11), to be used to calculate the lottery and
8 gaming credit under sub. (5) and of the ~~amount~~ amounts to be distributed to it under
9 sub. (7m) (a) ~~on in~~ the following 4th Monday in July year. The anticipated receipt
10 of such ~~distribution~~ distributions shall not be taken into consideration in
11 determining the tax rate of the municipality but shall be applied as tax credits.

12 SECTION 4. 79.10 (4) of the statutes is amended to read:

13 79.10 (4) SCHOOL LEVY TAX CREDIT. The amount appropriated under s. 20.835
14 (3) (b) shall be distributed to municipalities in proportion to their share of the sum
15 of average school tax levies for all municipalities, as adjusted under sub. (7) except
16 the amount ~~distributed under sub. (7) (b) on June 15~~ ^{appropriated} shall be distributed to
17 municipalities in proportion to their share of general school aids paid under s. 20.255

18 (2) (ac), (af), and (r).

in the year of notification, as determined by the
department of revenue

19 SECTION 5. 79.10 (7m) (a) 1. of the statutes is renumbered 79.10 (7m) (a) 1. a.
20 and amended to read:

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22 determined under sub. (4) shall be distributed by the department of administration
23 on the 4th Monday in July.

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revenue during the 2005-07
biennium

1 79.10 (7m) (a) 1. b. No later than May 20, 2007, the department of
2 administration shall determine whether ~~the~~ general fund ~~balance on June 30, 2007,~~
3 will exceed the amount ~~specified in s. 20.003 (4) for that fiscal year.~~ An amount equal
4 to the amount of any excess determined under this subd. 1. b., not to exceed
5 \$150,000,000, shall be distributed by the department of administration on June 15,
6 2007, and on each June 15 thereafter an identical amount shall be distributed, and
7 the balance of the amount determined under sub. (4) shall be distributed on the 4th
8 Monday in July 2007, and on each 4th Monday in July thereafter.

9 SECTION 7. 79.10 (7m) (a) 2. of the statutes is amended to read:

10 79.10 (7m) (a) 2. The town, village or city treasurer shall settle for the amounts
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12 county treasurer not later than August 15. Failure to settle timely under this
13 subdivision subjects the town, village or city treasurer to the penalties under s. 74.31.
14 On or before August 20, the county treasurer shall settle with each taxing
15 jurisdiction, including towns, villages and cities except 1st class cities, in the county.

16 SECTION 8. 79.10 (9) (b) of the statutes is amended to read:

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18 79.18, every property taxpayer of the municipality having assessed property shall
19 receive a tax credit in an amount determined by applying the percentage of the
20 amount of the value of property assessed to the taxpayer to the amount of the
21 ~~distribution~~ distributions to be made to the municipality under sub. (7m) (a), as
22 stated in the December 1 notification from the department of revenue, except that
23 no taxpayer may receive a credit larger than the total amount of property taxes to
24 be paid on each parcel for which tax is levied for that year by that taxpayer.

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of general fund revenue estimated under the 2005-07
biennial budget, plus any amount expended under s. 20.25(2) (af)

79.14 School levy tax credit. The appropriation under s. 20.835 (3) (b) is \$319,305,000 in 1994, 1995, and 1996 and is; \$469,305,000 beginning in 1997 and ending in 2006; and \$619,305,000 in 2007 and in each year thereafter.

(END)

Champagne, Rick

From: Ziegler, Paul
Sent: Monday, January 31, 2005 12:27 PM
To: Champagne, Rick; Kreye, Joseph
Cc: Kennedy, Debora; Blaine, Robert; Johnston, James; Hanle, Bob
Subject: RE: change to school levy credit draft -- 1886/2

Rick & Joe -- In reply to your questions: YES and YES.

If there is no early distribution in 2007, there is none in future years.

Also, the transfer to the HCQI fund is a 1-time transfer. Future needs of the fund can be addressed in future budget bills.

Thank you.

Paul

-----Original Message-----

From: Champagne, Rick [mailto:Rick.Champagne@legis.state.wi.us]
Sent: Monday, January 31, 2005 11:41 AM
To: Ziegler, Paul; Kreye, Joseph
Cc: Kennedy, Debora; Blaine, Robert; Johnston, James; Hanle, Bob
Subject: RE: change to school levy credit draft -- 1886/2

Looking over language and have two question:

The language in 1886/2 assumes a distribution in 2007 and that amount is to be distributed from here on out. If there is no distribution in 2007, then there is no amount in 2007 to key off of in future years. Please note that if there is no early distribution in 2007, there cannot be an ealy distribution in future years under s. 79.10 (7m) (a) 1. b. Is this your intent?

Also, is the transfer to the HCQI Fund going to be an option in all future years or is it only a one-time transfer in 2007?

Rick

-----Original Message-----

From: Ziegler, Paul
Sent: Monday, January 31, 2005 11:24 AM
To: Kreye, Joseph
Cc: Champagne, Rick; Kennedy, Debora; Blaine, Robert; Johnston, James; Hanle, Bob
Subject: change to school levy credit draft -- 1886/2

Joe -- please make the attached changes to the school levy credit draft - LRB 1886.

The intent is to allow DOA to split, as it sees fit, the use of any additional revenue between two uses -- transferring extra \$ to the Health Car Quality Improvement Fund and/or paying some or the entire increase in the school levy credit in June.

Please also note the date for the DOA determination has been pushed up to September 15, 2006.

Finally, please broaden the exception to dollars going to the budget stabilization fund as necessary. (a suggestion is in the attachment.

Thank you!

Paul

<< File: levy credit extra changes 1-31-05.doc >>

1. Replace lines 1-8 on page 3 of LRB 1886/2 with the following:

79.10 (7m) (a) 1. b. No later than September 15, 2006, the department of administration shall determine whether general fund revenues during 2005-07 will exceed the estimated amount under the 2005-07 budget bill plus the amount to be appropriated under s.20.255(2)(af) *[note- this is the amount of extra revenue anticipated from the streamlined sales tax by DOR by September 1, 2006 under draft 1742]*. The department of administration shall transfer any portion of the excess revenue, as determined by the secretary of administration, to the Health Care Quality Improvement Fund. Any amount not transferred to the Health Care Quality Improvement Fund, not exceeding \$150,000,000 shall be distributed by the department of administration on June 15, 2007 for the school levy credit and on each June 15 thereafter an identical amount shall be distributed. The balance of the amount determined under sub. (4) shall be distributed on the 4th Monday in July 2007, and on the 4th Monday in July thereafter.

2. Also, please broaden the language under the exception to the transfers to the budget stabilization fund to include the transfer to the Health Care Quality Improvement Fund allowed in the suggested language above. This maybe simple – possibly by adding an extra reference to “transfers under s.79.10 (7m) (a) 1.b”.

THANK YOU!

Paul



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1886/3

JK/mk/rs

NOW

4
RMR

DOA:.....Ziegler - Increase in the school levy tax property tax credit

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

health care quality improvement

Do NOT Gn

and authorizes a
transfer of certain tax
revenues from the
general fund to the
health care quality
improvement
fund

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

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1 necessary to ensure that the distribution on June 15, 2007, under s. 79.10 (7m) (a)
2 1. b. is made.

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IN 2004-2-3

79.10 (7m) (a) 1. b. No later than ~~May 20, 2007~~ ^{September 15, 2006}, the department of administration shall determine whether general fund revenue during the 2005-07 biennium will exceed the amount of general fund revenue estimated under the 2005-07 biennial budget, plus any amount expended under s. 20.255 (2) (af). An amount equal to the amount of any excess determined under this subd. 1. b., not to exceed \$150,000,000, shall be distributed by the department of administration on June 15, 2007, and on each June 15 thereafter an identical amount shall be distributed, and the balance of the amount determined under sub. (4) shall be distributed on the 4th Monday in July 2007, and on each 4th Monday in July thereafter.

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But reduced by the amounts transferred to the health care quality improvement fund under s. 16.518(4),

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2 be paid on each parcel for which tax is levied for that year by that taxpayer.

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6 ending in 2006; and \$619,305,000 in 2007 and in each year thereafter.

7 (END)

RAC:lmk:

D-Note
(date)

9 This draft refers to the health care
quality improvement fund, which is
created in ²⁰⁰⁵ LRB 05 - 1649.

RAC

2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1886/4insRC
RAC:.....

2-3

2005-06 and

SECTION 1. 16.518 (4) of the statutes is created to read:

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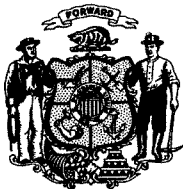
DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1886/4dn
RAC:lmk:jf

January 31, 2005

This draft refers to the health care quality improvement fund, which is created in 2005 LRB-1649.

Rick A. Champagne
Senior Legislative Attorney
Phone: (608) 266-9930
E-mail: rick.champagne@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1886/45
JK&RAC:lmk/jf

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Do NOT Gen

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212-272

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16 (END) ✓

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LRB-1886/5ins
RAC::

2-12

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LRB-1886/5
JK&RAC:lmk:jf

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16 (END)

Figure: 20.005 (2) (a)

**SUMMARY OF BONDING AUTHORITY MODIFICATIONS
2005-07 FISCAL BIENNIUM**

Source and Purpose	Amount
GENERAL OBLIGATIONS	
Agriculture, Trade and Consumer Protection Soil and water	\$ 7,000,000
Environmental Improvement Fund Clean Water Fund Program	9,600,000
Safe Drinking Water Loan Program	6,100,000
Natural Resources Environmental repair	3,000,000
Nonpoint source grants	6,000,000
Urban nonpoint source cost sharing	4,700,000
Transportation Harbor improvements	11,400,000
Rail acquisition and improvements	6,500,000
Major highway and rehabilitation projects	250,000,000
Southeast Wisconsin freeway rehabilitation projects	<u>213,100,000</u>
TOTAL General Obligation Bonds	\$ 517,400,000
REVENUE OBLIGATIONS	
Transportation Major highway projects, Marquette Interchange, state highway rehabilitation	<u>\$ 420,534,000</u>
TOTAL Revenue Obligation Bonds	\$ 420,534,000
GRAND TOTAL Bonding Authority Modifications	\$ 937,934,000

Figure: 20.005 (2) (b)

**GENERAL OBLIGATION AND
BUILDING CORPORATION DEBT SERVICE
FISCAL YEARS 2005-06 AND 2006-07**

STATUTE, AGENCY AND PURPOSE		SOURCE	2005-06	2006-07
20.115	<i>Agriculture, Trade and Consumer Protection</i>			
(2)(d)	Principal repayment and interest	GPR \$	16,000 \$	11,700
(7)(b)	Principal repayment and interest; conservation enhancement reserve	GPR	1,626,600	2,580,400
(7)(f)	Principal repayment and interest; soil and water	GPR	271,400	620,300
20.190	<i>State Fair Park Board</i>			
(1)(c)	Housing facilities principal repayment, interest and rebates	GPR	986,900	985,000
(1)(d)	Principal repayment and interest	GPR	1,396,900	1,397,000
20.225	<i>Educational Communications Board</i>			
(1)(c)	Principal repayment and interest	GPR	2,143,700	2,234,000
20.245	<i>Historical Society</i>			
(1)(e)	Principal repayment, interest and rebates	GPR	1,377,100	1,251,800
20.250	<i>Medical College of Wisconsin</i>			
(1)(c)	Principal repayment, interest and rebates	GPR	736,000	2,179,700
(1)(e)	Principal repayment and interest	GPR	168,200	168,300
20.255	<i>Public Instruction</i>			
(1)(d)	Principal repayment and interest	GPR	1,318,600	1,174,200
20.285	<i>University of Wisconsin System</i>			
(1)(d)	Principal repayment and interest	GPR	119,974,500	115,984,600
(1)(db)	Self-amortizing facilities; principal and interest	GPR	0	0
20.320	<i>Environmental Improvement Program</i>			
(1)(c)	Principal repayment and interest - clean water fund program	GPR	38,656,100	44,135,700
(2)(c)	Principal repayment and interest - safe drinking water loan program	GPR	2,427,700	2,860,500
20.370	<i>Natural Resources</i>			
(7)(aa)	Resource acquisition and development - principal repayment and interest	GPR	23,864,000	28,440,000
(7)(ac)	Principal repayment and interest - recreational boating bonds	GPR	0	0
(7)(ca)	Principal repayment and interest - nonpoint source grants	GPR	5,966,400	6,820,200
(7)(cb)	Principal repayment and interest - pollution abatement bonds	GPR	51,839,100	50,465,500
(7)(cc)	Principal repayment and interest - combined sewer overflow; pollution abatement bonds	GPR	16,517,900	16,246,700
(7)(cd)	Principal repayment and interest - municipal clean drinking water grants	GPR	849,200	859,000
(7)(ce)	Principal repayment and interest - nonpoint source compliance	GPR	177,900	178,300
(7)(cf)	Principal repayment and interest - urban nonpoint source cost-sharing	GPR	1,083,500	1,343,300
(7)(ea)	Administrative facilities - principal repayment and interest	GPR	729,900	736,900
20.395	<i>Transportation</i>			
(6)(af)	Principal repayment and interest, local roads for job preservation, state funds	GPR	64,032,800	78,948,500
20.410	<i>Corrections</i>			
(1)(e)	Principal repayment and interest	GPR	74,926,800	73,629,600
(1)(ec)	Prison industries principal, interest and rebates	GPR	0	0
(3)(e)	Principal repayment and interest	GPR	4,918,300	4,429,400
20.435	<i>Health and Family Services</i>			
(2)(ee)	Principal repayment and interest	GPR	13,236,100	12,825,400
(6)(e)	Principal repayment and interest	GPR	62,700	62,400

STATUTE, AGENCY AND PURPOSE	SOURCE	2005-06	2006-07
20.465 Military Affairs			
(1)(d) Principal repayment and interest	GPR	3,771,300	3,659,800
20.485 Veterans Affairs			
(1)(f) Principal repayment and interest	GPR	1,543,200	1,452,200
20.505 Administration			
(4)(es) Principal, interest and rebates; general purpose revenue - schools	GPR	5,924,100	7,276,900
(4)(et) Principal, interest and rebates; general purpose revenue - public library boards	GPR	21,600	21,600
(5)(c) Principal repayment and interest; Black Point Estate	GPR	0	0
20.855 Miscellaneous Appropriations			
(8)(a) Dental clinic and education facility; principal repayment, interest and rebates	GPR	994,100	995,100
20.867 Building Commission			
(1)(a) Principal repayment and interest - housing of state agencies	GPR	0	0
(1)(b) Principal repayment and interest - capitol and executive residence	GPR	12,106,800	13,272,200
(3)(a) Principal repayment and interest	GPR	11,214,100	22,104,100
(3)(b) Principal repayment and interest	GPR	1,549,700	1,660,000
(3)(bm) Principal repayment, interest, and rebates; HR academy, inc.	GPR	115,500	116,100
(3)(bp) Principal repayment, interest and rebates	GPR	0	0
(3)(br) Principal repayment, interest and rebates	GPR	84,400	84,500
(3)(bt) Principal repayment, interest, and rebates; discovery place museum	GPR	0	0
TOTAL General Purpose Revenue Debt Service		\$ 466,629,100	\$ 501,210,900
20.190 State Fair Park Board			
(1)(l) State fair park expenses	PR	\$ 224,000	\$ 224,000
(1)(j) State fair principal repayment; interest and rebates	PR	3,576,800	3,746,400
20.225 Educational Communications Board			
(1)(i) Program revenue facilities; principal repayment, interest and rebates	PR	13,100	13,100
20.245 Historical Society			
(1)(j) Self-amortizing facilities; principal repayment, interest and rebates	PR	98,400	98,300
20.285 University of Wisconsin System			
(1)(e) Veterinary diagnostic laboratory; fees	PR	3,138,800	3,138,800
(1)(q) Steam and chilled-water plant; principal repayment, interest, and rebates; nonstate entities	PR	5,768,400	6,175,800
(1)(kd) Principal repayment, interest and rebates	PRS	47,064,300	56,035,500
(1)(km) Aquaculture demonstration facility; principal repayment and interest	PRS	0	0
(1)(ko) Steam and chilled-water plant; principal repayment, interest and rebates	PRS	0	0
(5)(i) Nonincome sports	PR	326,300	326,300
20.370 Natural Resources			
(7)(ag) Land acquisition - principal repayment and interest	PR	0	0
(7)(cg) Principal repayment and interest - nonpoint repayments	PR	50,000	50,000
20.410 Corrections			
(1)(ko) Prison industries principal repayment, interest and rebates	PRS	153,300	238,600
20.485 Veterans Affairs			
(1)(go) Self-amortizing housing facilities; principal repayment and interest	PR	806,900	1,504,000
20.505 Administration			
(4)(ha) Principal, interest and rebates; program revenue - schools	PR	2,995,800	3,001,300
(4)(hb) Principal, interest and rebates; program revenue - public library boards	PR	17,200	17,200
(5)(g) Principal repayment, interest and rebates; parking	PRS	1,642,000	1,783,200
(5)(kc) Principal repayment, interest and rebates	PRS	18,416,000	18,108,700

STATUTE, AGENCY AND PURPOSE

SOURCE 2005-06 2006-07

20.867 Building Commission

(3)(g) Principal repayment, interest and rebates; program revenues
(3)(h) Principal repayment, interest and rebates
(3)(i) Principal repayment, interest and rebates; capital equipment

PR 0 0
PR 0 0
PR 0 0

TOTAL Program Revenue Debt Service

\$ 84,291,300 \$ 94,461,200

20.115 Agriculture, Trade and Consumer Protection

(7)(s) Principal repayment and interest; soil and water, environmental fund

SEG \$ 847,700 \$ 847,700

20.320 Environmental Improvement Program

(1)(t) Principal repayment and interest - clean water fund program bonds

SEG 6,000,000 6,000,000

20.370 Natural Resources

(7)(aq) Resource acquisition and development - principal repayment and interest
(7)(ar) Dam repair and removal - principal repayment and interest
(7)(at) Recreation development - principal repayment and interest
(7)(au) State forest acquisition and development - principal repayment and interest
(7)(bq) Principal repayment and interest - remedial action
(7)(eq) Administrative facilities - principal repayment and interest
(7)(er) Administrative facilities - principal repayment and interest; environmental fund

SEG 237,500 237,000
SEG 515,100 514,600
SEG 0 0
SEG 20,000,000 19,500,000
SEG 3,520,800 3,769,200
SEG 2,091,100 2,574,300
SEG 283,800 371,400

20.395 Transportation

Principal repayment and interest, southeast Wisconsin freeway rehabilitation projects, state funds
(6)(au) funds
(6)(aq) Principal repayment and interest, transportation facilities, state funds
(6)(ar) Principal repayment and interest, buildings, state funds

SEG 0 6,243,000
SEG 4,049,500 4,653,500
SEG 29,300 21,000

20.485 Veterans Affairs

(3)(t) Debt service
(4)(qm) Repayment of principal and interest

SEG 28,315,000 30,094,600
SEG 99,200 98,800

20.867 Building Commission

(3)(q) Principal repayment and interest; segregated revenues

SEG 0 0
\$ 65,989,000 \$ 74,925,100

TOTAL Segregated Revenue Debt Service

GRAND TOTAL All Debt Service

\$ 616,909,400 \$ 670,597,200